

License/Acct. #

City of Durham
Business License Unit
101 City Hall Plaza, Durham, NC 27701
(919) 560-4700
businesstax@durhamnc.gov

City/County Planning Dept

Permit Type: NB or HO

Approved by:

Approval Date:

General Merchant Business Tax Application

Application Date:	Start Date of your Business Activity:
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Business Ownership Type:	Corporation (Including LLC's and S Corps)	Sole Proprietorship/Partnership
Corporation Name or Business Owner's Name:		
DBA (Doing Business As) Name:		
Physical Address of Business Location. Note: (Include any suite or apartment #, city, state, & zip code) Do not use a P.O. Box # as your physical business		
Federal Tax Identification Number:	North Carolina State Occupation/ Board License Number: (If applicable, Provide documentation)	
Business Correspondence Mailing Address: (Include any suite or apartment #, city, state & zip		
Business Location Telephone Number:	Cellular Telephone Number:	Fax Number:
E-mail Address:		
Provide a detailed description of your business		
Do you have other businesses that you are operating in the City of Durham? Yes No		
If "Yes", List business locations:		

Primary Contact Information:		
Contact's Full Name:	Relationship to Business:	
Mailing Address:	Email Address:	
Telephone Number:	Cellular Telephone Number:	Fax Number:

Business Zoning Requirement

Please submit your Home Occupation Permit or New Business Verification Form along with this application.

Is your business home based in the City and /or County of Durham?

☐

Yes

☒

No

Each business must have a principal location. A business is considered to be Home Based if the principal location of the business is a residence. This includes businesses of a mobile nature such as construction companies, mobile car repair, power washing, repair services, etc.

If you answered "Yes" to whether the business is based in the City and/or County of Durham, you must obtain a Home Occupation Use Permit from the Zoning Division of the City/County Planning Department (919) 560-4137.

If this is a new business located in the City and/or County of Durham and is not home based, our policy requires that you obtain a New Business Zoning Verification Form from the Zoning Division of the City/County Planning Department.

If you are applying by mail, please include your completed Home Occupation Use Permit or New Business Zoning Verification Form with your Privilege License Application.

City of Durham Business Tax Schedule “A” and “B” Application

Tax Schedule “A”	Refer to the Tax Schedule for the appropriate tax rate for your business classification
Tax Schedule “B”	Refer to the Tax Schedule for the appropriate tax sections that are applicable to your business activities.
New Business:	<p>January 1st to June 30th Startups: If you are starting your business after January 1st but before July 1st you will need to estimate your gross receipts from your start date of business through June 30th of the current calendar year as the basis for calculating the correct taxes due. Refer to Schedule “A” of the Privilege License Tax Schedule for the appropriate tax</p> <p>July 1st to December 31st Startups: If you are starting your business after June 30th but before January 1st, you will need to estimate your gross receipts from your start date of business through December 31st of the current calendar year as the basis for calculating the correct taxes due. Refer to Schedule “A” of the Privilege License Tax Schedule for the appropriate tax rate.</p>
Renewal:	You will need to use the exact gross receipts as reported on your most recently completed Federal Tax return which is based on the prior calendar year from Jan 1 st through December 31 st . Refer to Schedule “A” of the Business Tax Schedule for the appropriate tax rate.
Please Note:	Exclude any income from your calculations that are from business activities that are taxed under the flat tax rates list in Schedule B. You will need to report them below under Schedule B.

Report Your Schedule “A” Taxes Due Here:

Tax Sections	Business Activity	Gross Receipts	License Tax Due
72	Service Establishment	\$	\$
73A	Retail Merchant	\$	\$
73B	Wholesale Merchant	\$	\$
73D	Retail/Wholesale Merchant	\$	\$
74	Manufacturer	\$	\$
**The gross receipts reported in this section are for the period: // to //			

Report Your Schedule “B” Taxes Here:

Tax Sections	Business Activity	No. Rooms/Seats/Operators/Etc (If applicable)	License Tax Due
(Refer to the Schedule “B” Tax Schedule and report your applicable business activity)			

Any business that begins or continues to engage in a business taxed under the Article V of Chapter 30 of the City Code, without payment of such tax, is liable for an additional tax of five percent (5%) of the original tax due for each month or portion thereof that the tax is delinquent. The minimum penalty is \$5.00 to a maximum penalty of 25% per each business tax year due. The business tax year begins on July 1st and ends June 30th

Note: All Business Taxes, Including back taxes and penalties, must be paid before a license can be issued.

Report Your Past Due Taxes and Penalties Here:

License Year	Gross Receipts	Schedule “A”	Schedule “B”	Total Tax	Penalty %	Penalty Amount	Add Schedules “A” & “B” from above	\$
	\$	\$	\$	\$		\$	Past Due Tax	\$
	\$	\$	\$	\$		\$	All Penalties	\$
	\$	\$	\$	\$		\$	Total Business Tax & Penalty	\$
Total Past Due Tax: \$				Total Past Due Penalty: \$			*Return Check Fee = Maximum Allowed under State Law	

Please read the following statement and sign the appropriate space below:

I affirm, under penalties prescribed by law, that I have examined this application and statement; and that to the best of my knowledge and belief, it is true, complete, and made in good faith for the taxable period stated pursuant to Article V of Chapter 30 of the Durham City Code. I understand that the issuance of the Business Tax Receipt does not mean that the City has found the locations or the business to be in compliance with laws and ordinances, such as building codes, fire prevention codes, UDO, and zoning and land use codes. Issuance does not waive the City’s power to enforce laws and ordinances. Additionally, a licensee shall be responsible for notifying the City of any change in location and/or mailing address. It is the responsibility of the licensee to renew the Business Tax Receipt prior to July 1.

Signature of person making application _____ **Title and Relationship to Business** _____

Print name of person making application _____